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Docket No.: TOW-027
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Tadashi Tsunoda

Application No.: 10/608592

Confirmation No.: 8406

Filed: June 27, 2003

Art Unit: 1745

For: FUEL CELL AND FUEL CELL STACK

Examiner: T. H. Parsons

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 25, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Amendments to the Drawings begin on page 9 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks/Arguments begin on page 10 of this paper.

An **Appendix** including amended drawing figures is attached following page 14 of this paper.

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